



October 2009

SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

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This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward it to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

October 2009 Enrollment Count

MAEFAIRS is open for Fall Enrollment reporting. The official count date was Monday, October 5, 2009. If October 5 was not a school day for your district, use the next school day for your enrollment counts.

AIM data will be used to provide student counts to the MAEFAIRS system. We encourage AIM specialists to have all AIM data entered and verified for import into the MAEFAIRS system. AIM specialists and MAEFAIRS registered users should work closely to ensure accurate and verifiable data is submitted to the OPI.

Please read the document located at <http://www.opi.mt.gov/PUB/pdf/schoolfinance/forms/anbmemo.pdf> for more information about enrollment and ANB.

Enrollment reporting instructions are available on the OPI website at this link: <http://www.opi.mt.gov/pub/aim/AIM%20Collections/Fall%20Attendance%20Collection/EnrollmentInstructions2010.pdf>.

Enrollment reports must be submitted to the MAEFAIRS system no later than October 16, 2009. Please send a copy of the submitted report to your county superintendent.

OPI Contact: Nica Meralá, (406) 444-4401 or nmerala@mt.gov.

Important Transportation Program Deadline

By November 1, 2009, a school district must submit a TR-1 for each bus route electronically to OPI and send the county superintendent one copy of each TR-1 bus route form.

OPI Contact: Maxine Mougeot, (406) 444-3096 or mmougeot@mt.gov.

School Bus Safety Week

The National School Transportation Association (NSTA) and the National Association for Pupil Transportation (NAPT) are promoting School Bus Safety Week, October 19 - 23, 2009. School districts are encouraged to plan special events highlighting school bus safety.

Please see the attached link for more information about School Bus Safety Week: <http://www.opi.mt.gov/pdf/PupilTransport/09SafetyWeek.pdf>

OPI Contact: Maxine Mougeot, (406) 444-3096 or mmougeot@mt.gov.

Bus Driver Training Opportunity

Lewistown Public Schools is offering a 10-hour School Bus Drivers Symposium on Thursday, October 15, 2009 at the Fergus High School Auditorium, 1001 Casino Creek Drive. For more information, please contact Steve Klippenes at sklippenes@lewistown.k12.mt.us.

OPI Contact: Maxine Mougeot, (406) 444-3096 or mmougeot@mt.gov.

HB645 Special Education Allowable Cost Payments

Special Education Allowable Cost (SPED) payments to school districts in FY2010 and FY2011 will be supported by two sources: 1) the state general fund as appropriated in House Bill 2 (HB2), and 2) House Bill 645 (HB645) appropriations of state general fund revenue. OPI will distribute the HB645 portion to districts in the Instructional Block Grant (IBG), which is included within the state's SPED payments. (NOTE: Special Education cooperatives do not receive IBG payments, so this message does not apply to cooperatives.)

SPED payments are paid to the school district General Fund (01). OPI has posted a spreadsheet that shows each school district's portion of the FY2010 SPED payments supported by the HB645 appropriation. The spreadsheet is located on the OPI website at this link: http://www.opi.mt.gov/pdf/SchoolFinance/Entitle/FY10_HB645_SPED.pdf. Please contact Donell Rosenthal at (406) 444-3024 or drosenthal@mt.gov if you have problems accessing the spreadsheet.

For accounting purposes, school districts will code their OCTOBER SPED payment as follows: 1) use revenue source 3730 for the portion of the payment that is supported by the HB645 appropriation, as shown on the spreadsheet, and 2) code the remainder of the payment to revenue source 3115. As always, code your expenditures of the SPED payment (i.e., BOTH the 3730 revenue and the 3115 revenue) using expenditure program code 280.

Special education cooperatives are not affected by this payment. No special accounting is required for the receipt of state special education payments in Fund 382.

Accounting questions should be directed to Rebecca Phillips, (406) 444-0783 or rphillips2@mt.gov.

OPI Contact: Denise Ulberg, (406) 444-1960 or dulberg@mt.gov.

Montana Conference of Education Leadership (MCEL)

MCEL 2009 will be held on October 14 -16 at the Hilton Garden Inn, 3720 N. Reserve Street, Missoula. Registration and additional information is located at this link: <http://www.masbo.com/MCEL.html>

For more information, please contact Lynda Brannon, MASBO Executive Director, at (406) 442-5599 or lbrannon@masbo.com.

MASBO New Clerk Academy

The Montana Association of School Business Officials (MASBO) will hold its New Clerks Academy on December 3 - 4, 2009 at Jorgensons, 1714 Eleventh Avenue, Helena. A registration form is located at this link: <http://fs3.formsite.com/masbo/NewClerkAcademy/index.html>

For more information, please contact Lynda Brannon, MASBO Executive Director, at (406) 442-5599 or lbrannon@masbo.com.

Accounting Guidance Available

Accounting guidance for the 2009 Legislative Session and the American Recovery and Reinvestment Act (ARRA) is located on the OPI website at http://www.opi.mt.gov/pdf/SchoolFinance/ARRA/Guidance_ARRA.pdf . The guidance is for the reporting and tracking of revenues and expenditures related to funding provided in several bills approved in the 2009 legislative session, including HB645, and funding provided by the ARRA.

OPI Contact: Rebecca Phillips, (406) 444-0783 or rphillips2@mt.gov.

Public Health Emergency Preparedness (PHEP) Grants CFDA 93.069

Public Health Emergency Preparedness (PHEP) grants are federal funds provided to develop emergency-ready public schools for and in response to pandemic influenza and other public health emergencies. School districts that receive these grants should deposit the funds in the Miscellaneous Programs Fund (15) using revenue source code 4730 and track the expenditures using expenditure program code 473.

For more information about how to apply for this grant, please see the OPI Official Email posted at this link: http://www.metnet.mt.gov/Official_mail/I02BCF5A4

OPI Contact: Rebecca Phillips, (406) 444-0783 or rphillips2@mt.gov.

Changes to FY2008-09 Trustees Financial Summary (TFS)

If you find a material coding error on your FY2008-09 Trustees Financial Summary (TFS), you may submit a revision to Rebecca Phillips in the School Finance Division. Changes to the FY2008-09 TFS are limited to: a) coding revisions between revenue and expenditure line items providing no change occurs in the fund balance of the budgeted funds; and b) revisions in the balance sheet accounts provided no change occurs in the fund balance of the budgeted funds (10.10.504(6), Administrative Rules of Montana).

OPI cannot process TFS changes that affect the fund balance in a budgeted fund because fund balance is carried forward to the FY2009-10 budget, and a change in fund balance may impact the number of mills already levied in the fund.

Revisions should be submitted to Rebecca Phillips in the School Finance Division by following these procedures:

1. Photocopy the original page of the TFS with amounts to be revised crossed out and the correct amount written above it.
2. When sending balance sheet account revisions, please also send any expenditure and revenue line item changes that correlate with such changes. This is, the fund balance on the balance sheet should equal the ending fund balance shown on the statement of revenues, expenditures and changes in fund balance report after the revisions are made.
3. Fax the revisions to Rebecca at (406) 444-0509 or mail them to her at P.O. Box 202501, Helena, MT 59620-2501. Please submit the revisions by December 10 so that questions or problems related to processing the changes can be addressed before school districts are closed for the holiday break.

Note that immaterial line item coding changes or changes that affect fund balance in the budgeted funds for FY2008-09 must be reported as prior period adjustments in the TFS for the current year (FY2009-10). The district may need to adopt a budget amendment in the current year to record a prior period expenditure adjustment in a budgeted fund.

OPI Contact: Rebecca Phillips, (406) 444-0783 or rphillips2@mt.gov.

Useful Links

State Entitlement Payments to Schools:

<http://www.opi.mt.gov/PUB/School%20Finance/Payments/>

Recovery Act Information for Montana Schools: <http://opi.mt.gov/RecoveryAct/>

School Accounting: <http://www.opi.mt.gov/SchoolFinance/Acct.html>

Forms and Publications: <http://www.opi.mt.gov/SchoolFinance/Forms.html>

Pupil Transportation: <http://www.opi.mt.gov/PupilTransport/index.html>

Enrollment and ANB: <http://www.opi.mt.gov/SchoolFinance/Enrollment.html>

Tuition: <http://www.opi.mt.gov/SchoolFinance/Forms.html>

Audit Information: <http://www.opi.mt.gov/SchoolFinance/Audit.html>

School Finance Calendar: <http://www.opi.mt.gov/calendar/calendar.php?calendar=2>

Summary of OPI Activities: <http://opi.mt.gov/OPISummary/>

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**Have a Safe,
Fun and Happy
Halloween**



**From your friends in the
School Finance Division!**